

NOAA CWIP Policy
Appendix B: References

Chief Financial Officers (CFO) Act of 1990.

Department of Commerce (DOC), Accounting Principles and Standards Handbook

Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), Finance Handbook

Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) 4, Managerial Cost Accounting Standards and Concepts

FASAB, SFFAS 6, Accounting for Property, Plant, and Equipment

FASAB, SFFAS 10, Accounting for Internal Use Software

FASAB, SFFAS 44, Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use

FASAB Technical Release (TR) 15, Implementation Guidance for General Property, Plant, and Equipment Cost Accumulation, Assignment and Allocation

For the FASAB standards, refer to the current FASAB Handbook on the FASAB website at <http://www.fasab.gov/accounting-standards/authoritative-source-of-gaap/accounting-standards/fasab-handbook/>.